IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No.19007 of 2005

For Approval and Signature:
HONOURABLE MR.JUSTICE D.A.MEHTA Sd/-

HONOURABLE MS.JUSTICE H.N.DEVANI Sd/-

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1	Whether Reporters of Local Papers may be allowed to see the judgment ?
2	To be referred to the Reporter or not ?
3	Whether their Lordships wish to see the fair copy of the judgment ?
4	Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?
5	Whether it is to be circulated to the civil judge ?

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USHABEN R MARFATIA - Petitioner(s)
Versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-3(1)

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Appearance :
MR JP SHAH for Petitioner(s) : 1,MR MANISH J SHAH for Petitioner(s) : 1,
MR BB NAIK for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE D.A.MEHTA
and
HONOURABLE MS.JUSTICE H.N.DEVANI

Date : 14/12/2005
ORAL JUDGMENT
(Per : HONOURABLE MR.JUSTICE D.A.MEHTA)

1. It is an accepted position between the parties that the facts and contentions are identical to

those stated in case of Saurabh Ushakant Marfatia Vs. Assistant Commissioner of Income-tax, Special Civil Application No.18999 of 2005, which has been decided today by a judgment of even date.

2. Hence, for the reasons recorded in the judgment rendered today in case of Saurabh Ushakant Marfatia Vs. Assistant Commissioner of Income-tax, Special Civil Application No.18999 of 2005, dated 14th December, 2005, the impugned notice dated 23rd March, 2004 (Annexure-C hereto) is hereby quashed and set aside. Rule made absolute. The petition stands allowed accordingly. There shall be no order as to costs.

Sd/-
[D.A. MEHTA, J]

Sd/-
[H.N. DEVANI, J]

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*Bhavesh**